



Posted: August 07, 2020

NOTICE AND CALL OF A REGULAR MEETING OF THE TRINIDAD CITY COUNCIL

The Trinidad City Council will hold a regular meeting on
TUESDAY, AUGUST 11, 2020, at 6:00 PM

THIS MEETING WILL BE HELD VIA WEBEX VIDEOCONFERENCE

In accordance with Executive Order N-29-20 this meeting will be held via videoconference, and will be hosted on the **Cisco Webex Platform**. Learn more about Webex here: <https://www.webex.com/>

PUBLIC COMMENT: Public comment may be submitted via email in advance of the meeting, or in an orderly process during the conference. If you do not have access to email and you would like to provide a written statement, please deliver your comment to 409 Trinity Street, Trinidad CA, by 2:00pm on the meeting day.

Email public comments to cityclerk@trinidad.ca.gov Your comments will be included in the public record for the meeting, and will be accepted at any time during the meeting.

HOW TO PARTICIPATE: The City will publish a direct link to the conference, along with the participant code, on the City Calendar page online at <http://trinidad.ca.gov/calendar>

- I. **CALL TO ORDER**
- II. **PLEDGE OF ALLEGIANCE**
- III. **APPROVAL OF AGENDA**
- IV. **APPROVAL OF MINUTES – 07-14-2020 cc**
- V. **COUNCIL REPORTS/COMMITTEE ASSIGNMENTS**
- VI. **STAFF REPORTS – City Manager & Law Enforcement**
- VII. **ITEMS FROM THE FLOOR**

At this time, members of the public may comment on items NOT appearing on the agenda. Individual comments will be limited to 3 minutes or less. Comments should be directed to the Council as a whole and not to individual Council Members or staff. Council and staff responses will be minimal for non-agenda items.

VIII. **CONSENT AGENDA**

All matters on the Consent Agenda are considered routine by the City Council and are enacted in one motion. There is no separate discussion of any of these items. If discussion is requested by any Council member, that item is removed from the Consent Calendar and considered separately. A single opportunity for public comment on the Consent Agenda is available to the public.

- 1. Staff Activity Report – July 2020
- 2. Financial Statements – June 2020
- 3. Law Enforcement Report – July 2020
- 4. Engagement Letter with Marcello & Company to Perform the 2019-2020 Audit.

IX. **DISCUSSION/ACTION AGENDA ITEMS**

- 1. Discussion/Decision regarding Van Wycke Trail Connectivity Project Revised Design Concept.
- 2. Discussion/Decision regarding Closure of Galindo Trail.
- 3. Update/Discussion regarding the ASBS Stormwater Project.

4. Continued Discussion/Decision Regarding Government to Government Meeting Policy.
5. Discussion/Decision to Direct Staff to Prepare Amendment to Section 3.20.100 of the Trinidad Municipal Code; Auditing Occupancy Tax Records of Trinidad Lodging Establishments.
6. November Election Update and Upcoming Deadlines

IX. FUTURE AGENDA ITEMS

X. ADJOURN TO CLOSED SESSION

1. Public Employee Performance Evaluation for City Manager Pursuant to Government Code Section 54957

APPROVAL OF MINUTES FOR:

JULY 14, 2020 CC

Supporting Documentation follows with:

8 PAGES

MINUTES OF THE REGULAR MEETING OF THE TRINIDAD CITY COUNCIL
TUESDAY, JULY 14, 2020

I. CALL TO ORDER

Mayor Ladwig called the Webex virtual meeting to order at 6:00pm. Council members in attendance: Ladwig, Miller, West, Grover, Davies. City Staff in attendance: City Manager Eli Naffah, City Clerk Gabriel Adams, City Planner, Trever Parker.

II. PLEDGE OF ALLEGIANCE

III. ADJOURN TO CLOSED SESSION – No closed session.

IV. APPROVAL OF THE AGENDA

Motion (Miller/West) to approve the agenda as written. Passed unanimously.

V. APPROVAL OF MINUTES – 06-09-2020 cc, 06-23-2020 scc

Motion (Grover/West) to approve the minutes as written. Passed unanimously.

VI. COUNCIL REPORTS/COMMITTEE ASSIGNMENTS

Grover: RCEA adopted a budget. Participated in a webinar regarding Tribal consultation and sovereignty. Update regarding Congressman Huffman's Covid relief bill.

Miller: Several contracts secured by RCEA to purchase solar power. RCEA also adopted a racial justice Resolution.

Davies: Attended the Tribal Government webinar. Would like to hear more about the GovToGov process.

Ladwig: HTA approved budget. Low ridership is an issue, along with driver safety during Covid impacts. RREDC heard a presentation on racial justice.

West: HCAOG continued discussion regarding Last Chance Grade.

VII. STAFF REPORTS – City Manager & Law Enforcement

City Manager Eli Naffah noted the highlights listed in the packet report; Announced \$50,000 Cares Act grant and Covid LED alert sign posted on the highway offramp. AT&T is constructing a cellular site at the Quarry. Verizon hopes to have their new site online by October as the new cell site in Westhaven is expecting a building permit to be issued soon.

Davies: Requested STR cost analysis and had questions about how fines are collected.

VIII. ITEMS FROM THE FLOOR

(Three (3) minute limit per Speaker unless Council approves request for extended time.)

Elaine Weinreb – Westhaven

The sign on the freeway is poorly illuminated.

Katrine Homan – Trinidad area

Thanked the community for celebrating the 8th grade drive by graduation ceremony.

IX. CONSENT AGENDA

1. Staff Activity Report – June 2020
2. Financial Statements – May 2020
3. Law Enforcement Report – June 2020
4. Minute Corrections; 05-12-2020 cc, 05-21-2020 scc
5. Storm Water Project Grant Deadlines and Conditions
6. Resolution 2020-15; Committing Water Enterprise Funds to Designated Fiscal Reserve Funds.

Motion (Grover/Miller) to approve the consent agenda as written. Passed unanimously.

XI. DISCUSSION/ACTION AGENDA ITEMS

1. Resolution 2020-14; Acknowledging the Public Service of Dwight Miller

Mayor Ladwig read the resolution aloud. City Manager Naffah presented a plaque in honor of Miller's service and dedication to Trinidad.

West, Grover, Davies, and Ladwig all shared their thoughts and appreciation for his service and contributions to the City.

Public comment included:

Jacque Hostler-Carmeson – Trinidad Rancheria

Thanked Miller for kind treatment and appreciated his thoughts and genuineness when dealing with Native issues and endeavors.

The Council and community wished Miller well.

2. Discussion/Decision regarding Appointment of New Councilmember to Fill Vacancy Left by the Resignation of Dwight Miller.

Mayor Ladwig explained that the City received a letter of resignation from Councilmember Dwight Miller at the June 23 meeting. Miller was elected to the position in 2018 and will have served 1-year and 6 months of his 4-year term upon resignation. The City must actively seek a replacement for the remainder of his term through December 2022.

The current Councilmember terms are:

Ladwig	Term Expires December 2020
West	Term Expires December 2020
Miller	Term Expires December 2022
Davies	Term Expires December 2022
Grover	Term Expires December 2022 – <i>subject to a certification vote in November 2020.</i>

Basic eligibility requirements for serving on the City Council are:

- Must reside inside the city limits
- Must be a registered voter, inside the City limits.

The City Council is responsible for appointing a new member to fulfill the remaining term, and may set whatever qualifications, criteria, and experience they feel is necessary for the applicants to have.

A vacancy notice was published on June 23 with a deadline of Thursday, July 09, 2020. As of July 09, one letter of interest was received from resident Richard Clompus. Mr. Clompus has been a resident of Trinidad since 2014, has been actively participating in recent Council meetings, and meets the basic criteria for serving on the Council.

If an appointment is made tonight, the new member will serve the remainder of Miller's term.

Candidate **Richard Clompus** explained that after discussions with Miller about possibly replacing him, he learned how humbling the role can be. He moved to Trinidad to be close to his grandchildren, and considers volunteering his service as his contribution to the wonderful community he lives in.

Davies: You have an impressive background. What are your specific interests?

Clompus explained that he believes communication is one of his strengths, but that he also wants to promote tourism in a controlled manner. Improving relationships with the native community, and helping find grant opportunities that help both parties are two things he would like to work on.

West: Appreciate what you have added to the meetings already.

There was no public comment.

*Motion (West/Grover) to appoint Richard Clompus to serve the remaining term of out-going Councilmember Dwight Miller through 2022. **Passed unanimously.***

3. Discussion/Decision Regarding Draft Water Shortage Planning Process.

City Planner Trevor Parker explained that the City Council tasked the Planning Commission with developing a drought contingency plan, but the Council did not include any details on the particular issues or outcomes they want addressed. Staff and the Planning Commission started reviewing guidance for Water Shortage Contingency Plans (WSCP), which focus on identifying shortage levels or stages and responses to each stage that would normally be part of a larger Urban Water Management Plan. It was determined that this would be a reasonable approach to take.

It is difficult, however, to discuss water supply in a vacuum as many of the things we have talked about recently are interrelated, and some issues and solutions lead to others. One of the first tasks was to meet with GHD staff to discuss water shortage planning. A number of things they brought up were infrastructure related, which is outside the scope of a WSCP, but which are important for the Council to be aware of. The Planning Commission wants to focus on the task given to them by the Council, but also wants the Council to be aware of some of these other issues and potential actions that have come up.

One of the things about drought planning that is important to understand is that because Trinidad's water source is a small creek with no reservoir, the City has essentially no long-term storage. The only water that enters the creek during periods of no or low precipitation is water that percolates from near surface groundwater. Therefore, the situation is different from most larger water systems that obtain water from a reservoir or groundwater storage. It means that water conservation early in the dry season, when flows on Luffenholtz Creek are normal, does not preserve water for future use when creek flows get low. There is a tipping point where the City can potentially go from pumping at normal capacity, to a very steep drop-off in pumping capacity once the creek reaches a critically low flow level that impacts the City's intake system.

Essentially, the amount of water the City can supply is a function of how much water it pumps each day. (See the [Water Treatment Plant Production Memo](#) dated May 1, 2019 by GHD for additional information.) Once flows in the creek drop to a certain level, the pump outpaces the rate at which the wet well infiltration gallery refills. Once the wet well drops to a certain level, the pump has to be turned off to allow it to refill again, limiting the amount of water that can be pumped into the treatment system each day. We do not know exactly what flow level starts to impact the wet well infiltration gallery, or what the relationship between flow and the amount of water that can be extracted is once it reaches that level. But it appears the City can go from full capacity to limited capacity pretty quickly.

There are both short-term and long-term steps the City can/should take moving forward. And there are both procedural/regulatory actions and infrastructure improvements that can be made. Many of the infrastructure improvements are long-term goals, because substantial funding may need to be secured, and there may be permitting and other steps that will need to occur prior to construction. Many of the procedural and regulatory actions could be implemented more quickly based on how they are prioritized.

Council questions included:

Ladwig: Discussed the convenience of smart water meters and how they could aide in adjusting water use quickly during drought conditions.

Davies: Glad to hear we're focusing on what to do during a drought, and the reports included tonight were very helpful. Having a plan that can be implement procedures quickly is good. Would like to see the DWR report in the packet, that would be useful as well.

West: This is a nice start. It would be nice to start Stage 1 measures earlier.

Public comment included:

Bryce Kenny – Trinidad

The City should look into smart meters.

Council comments included:

Clompus: Questions about the life span and fire vulnerability of redwood tank, and adequate storage capacity.

Ladwig: I like the idea of conducting a household baseline water usage study as the cornerstone of this process.

Update only. No decision made.

4. Discussion/Decision Regarding the Draft Land Use Element of the General Plan.

At their meeting on June 17, 2020, the Planning Commission reviewed and discussed the most recent draft of the Land Use Element of the General Plan update. At that meeting, the Commission recommended it to the City Council. The Land Use Element is one of the required general plan elements, and one of the most important, setting the stage for much of the rest of the general plan. Government Code § 65302(a) describes the requirements for the land use element:

“A land use element that designates the proposed general distribution and general location and extent of the uses of the land for housing, business, industry, open space, including agriculture, natural resources, recreation, and enjoyment of scenic beauty, education, public buildings and grounds, solid and liquid waste disposal facilities, greenways as defined in Section 816.52 of the Civil Code and other categories of public and private uses of land. The location and designation of the extent of the uses of the land for public and private uses shall consider the identification of land and natural resources pursuant to paragraph (3) of subdivision (d). The land use element shall include a statement of the standards of population density and building intensity recommended for the various districts and other territory covered by the plan. The land use element shall identify and annually review those areas covered by the plan that are subject to flooding identified by flood plain mapping prepared by the Federal Emergency Management Agency (FEMA) or the Department of Water Resources...”

California’s General Plan Guidelines (available at: <http://opr.ca.gov/planning/general-plan/guidelines.html>) provide additional information if you are interested. In addition, the Introduction Chapter, provided to the Council in September 2019, provides a good overview of Trinidad’s draft general plan and its various elements as well as how it is integrated with Coastal Act requirements. The Introduction can be found starting on page 109 of the September 2019 Council packet. A new copy can be provided upon request. Staff would suggest keeping these general plan elements/chapters as they come in from the Planning Commission for future reference and discussion.

Council questions included:

Davies: Commercial crab fishing should be included in the description. I would find it helpful to know what the Coastal Commission’s comments are on this plan so far, specifically regarding commercial land and the Trailer Court designation. How can this be visitor serving and affordable housing at the same time. If we’re not getting credit for affordable housing in these areas, we’re going backwards if we’re not getting credit for affordable housing in these areas. Who benefits from the re-designation or discussion about the housing designation? Has the Coastal Commission commented on this since July 2019? It seems like we bounce back and forth between the Commission, Planning Commission, and Council, which drags this process out. Regarding the STR Ordinance, we are supposed to review the ordinance every 2 years. Is this a General Plan concern? All supporting documents should be available for review.

Parker explained that a change of use should have a Coastal Development Permit. Not sure when the transition occurred at both trailer parks. The Commission has not commented since July 2019, but the Commission won’t review the entire General Plan until the supporting ordinances are included.

Ladwig: There is a procedural document on file that requires the City to communicate with the Council regarding developments in the Luffenholtz Creek Watershed.

There was no public comment.

No decision was made. Staff will consider feedback tonight and incorporate it into the process.

5. Discussion/Decision Regarding Water Main Replacement for Van Wycke Area of Trinidad

City Manager Naffah explained that a replacement water main is needed to serve southwest Trinidad. The area is currently served by a functional 4” water main on Edwards and an out of service 6” water main on Van Wycke. Due to the failed Van Wycke main, a temporary repair is needed to support adequate fire flows while permanent replacement of the water main is being planned and constructed. The contract City Engineer (GHD, Inc.) recommends 1) as soon as practicable, constructing a temporary bypass on Van Wycke. The cost for the temporary bypass may vary depending on input from CalFire and the Trinidad Fire Chief and is roughly

estimated to be between \$15,000 and \$30,000. A more detailed cost estimate will be prepared once input has been received, and 2) proceed with planning and constructing a permanent water main, ideally within the next 12 months. This includes development of a preliminary engineering report.

The south edge of town borders an unstable bluff area. Since 2010, the Van Wycke right of way (ROW) has been slumping, and raising the likelihood that the buried water main would rupture and fail. A catastrophic failure of the water main would cause a disruption of water service to customers, discharge potable water down the unstable and culturally sensitive bluff area into the Trinidad Bay ASBS, and potentially empty the City storage tanks. As a precaution, the City shut off and isolated the Van Wycke segment of water main in the slumping area. Severe storms such as the one in 2017 further destabilized the bluff and the continued slumping of the Van Wycke right of way continues to affect all the utilities in that area. City staff have recently tested the line by slightly opening the upper isolation valve and found that the isolated line is leaking.

The contract City Engineer Patrick Sullivan (GHD, Inc.) recently ran a model of the water distribution system, including fire flows, as part of a larger water system and supply analysis. The model indicated fire flows could not be supported with the 6" water main out of service. Public Works Director Ryan DeSmet and Fire Chief Tom Marquette conducted fire hydrant pressure tests in southwest Trinidad and verified that fire flows in southwest Trinidad could not be provided. Staff have been working with the City Engineers to identify temporary and permanent repair options, develop cost estimates and to seek funding for the repairs.

Current and potential impacts:

- Inadequate pressure for fire flows in SW Trinidad
- Low pressure in SW Trinidad during hydrant testing or flushing
- Potential water main failure during firefighting in SW Trinidad due to negative pressure
- Potential introduction of contamination into the water main during firefighting in SW Trinidad due to negative pressure
- Potential for complete interruption of service in SW Trinidad
- Potential for draining the water system storage tanks & interruption of service in entire system

Budget Implications and Financing: *Temporary Repairs:* The Water Fund has a balance in the neighborhood of \$1 million, so the estimated \$15,000 - \$30,000 for temporary repairs is available.

Permanent Water Main Replacement: The Grant Coordinator has identified several opportunities to fund the pre-development and construction of a permanent water line to replace the failed Van Wycke water line.

- USDA Water and Environmental Program (WEP)- the City is eligible for 75% grant funding plus 25% loan funding at interest rate of 1.125% - 1.5%. The City can combine this funding with other non-USDA funding such as DWSRF.
- USDA Special Evaluation Assistance for Rural Communities and Households (SEARCH) Grants – These \$30,000 grants pay for predevelopment planning costs to assist with preparation of an application for USDA WEP financing applications.
- Drinking Water State Revolving Fund (DWSRF) – 1.4% interest loans, loan forgiveness and grant programs are available for water system planning and construction projects.

The City of Trinidad intends to file applications for federal financial assistance with the U. S. Department of Agriculture, Rural Utilities Service. The project includes predevelopment and construction of a permanent water main. Any comments regarding this application should be submitted to the City of Trinidad at PO Box 390, Trinidad, CA 95570 or cityclerk@trinidad.ca.gov.

Staff will develop a SEARCH grant application for up \$30,000 for preparation of a preliminary engineering report (PER). The PER is required for the USDA application for construction funding. GHD, the contract City Engineer will prepare a PER scope of services, as requested by staff, not to exceed \$30,000. The City may also apply for a SEARCH grant of up to \$30,000 to prepare a WEP financing application and develop the NEPA environmental documentation.

There was no public or Council comment.

Motion (Davies/Grover) passed unanimously to:

- Authorize the City Engineer to develop emergency temporary repair plans and cost estimate for City review.
- Authorize the Public Works Director to proceed with temporary repairs to be paid from the Water Fund.
- Direct Staff to pursue funding for predevelopment and construction of a permanent water line.

- Authorize staff to negotiate and execute an agreement with GHD not to exceed \$30,000 to develop a PER to be paid with SEARCH Grant funds.

6. Discussion/Decision Regarding Government to Government Meeting Policy.

City Manager Naffah explained that the draft policies for consideration and discussion tonight are:

1. G2G are meetings of less than a quorum of the City Council where no binding actions can be taken. An example of a G2G working group would consist of two Council Members and the City Manager.
2. The Agenda for upcoming G2G meetings will be provided to the Council in advance.
3. All topics discussed at a G2G meeting need to be reported out at the next City Council meeting. This creates more transparency for the Council and the citizens.
4. If any actions need to be taken stemming from discussions at a G2G meeting, those actions will be addressed at a City Council meeting.

Naffah referenced a brief memo written by the Mitchell Law Firm regarding the Brown Act and Ad hoc Committees containing 2 or fewer Councilmembers. Advisory committees are not legislative bodies unless there are more than 2 Councilmembers or are standing committees. I'm bringing this forward now in response to Attorney Bryce Kenny's letter received earlier today bringing these issues into question.

Council questions included:

Davies: Why wasn't that memo included in the packet? Has our attorney reviewed this yet? If we're not having a full-fledged discussion, this is a waste of time.

Clompus: The City Attorney should review it and provide guidance.

Public comment included:

Jacque Hostler-Carmeson – Trinidad Rancheria

It is wise to be thoughtful and slow to create policy. There is a lot of information from people advising you. The Tribe is working on their consultation policy as well. Offended by references to "back room deal" accusations. This is not just between the City and the Rancheria. This will include other Tribal Governments and organizations as well.

Shirley Laos – Trinidad Rancheria

The policy seems incomplete. Definitions of Tribal consultation and Government to Government should be included, along with a purpose statement and fundamental principles. Our Council will need to look at the draft and provide official comments.

Bryce Kenny – Trinidad

You received my letter. You should consult with your Attorney. There is no requirement to have regular meetings with the Tribe. You're bound by California law. You can also adopt a policy that is more restrictive than the Brown Act because you value open government.

Richard Harris – Bay Area

Echoed comments from Bryce Kenny valuing open meetings, citing statutes and subject matter jurisdictions in relationship to your ongoing discussion topics with the Tribe.

Council comments included:

Grover: This policy is in its beginning stages. I would like to see agendas in advance and we should look into standing committees.

Davies: I agree with Hostler-Carmeson. This policy should cover all tribal consultations. I want the process to be fair and transparent, and take issue with this not being a standing committee. The Mayor, City Manager, and

another Councilmember attending meetings every month? I agree with Grover that agendas should be published and there should be standard noticing procedures. We should table this until we receive legal input.

West: I appreciate the Rancheria's input. These meetings have been very important and we should be careful how restrictive we make communication with the Tribes. Agendas and reporting out from these meetings have been weak, but we need to make communication simple, helpful, and informational. We don't make decisions in these meetings, but they are very beneficial.

Ladwig: Regarding Gov2Gov meetings, the spirit is to have a nimble group that can develop relationships. The perception of what's being discussed at these meetings are the issue. We need to be transparent, but a smaller workgroup can get work done. Checks and balances are already in place to limit authority. A formal policy is welcome, but this is nothing more than developing partnerships and relationships. I welcome other Councilmembers to participate as needed.

No decision was made. Continued to a future meeting.

7. Discussion/Decision to Reinstate Additional Half-Time Deputy Sheriff Position.

City Manager Naffah explained that the City has not received Measure Z funding for an additional half-time deputy. The City of Blue Lake is willing to share a Deputy with Trinidad, splitting the total cost with Trinidad. There is no Measure Z funding for this position. It will have to be paid for by reserves, approximately \$85,000.

Ladwig: The City's eligibility of grants often times comes from the level of reserve. There is a benefit to spending some of the reserves as it might put the City in a position to receive other grants.

Davies: Concerned with scheduling. Do we have control? If so, could the Sheriff help identify, using data, the best coverage times?

Public comment included:

Katrine Homan – Trinidad Area

Could the Covid emergency funding help offset the cost of this position? Naffah explained yes, a portion of it may be eligible.

Council comments included:

Ladwig: This City seems to have a consistent need of law enforcement. I'm hopeful that we get coverage when needed.

*Motion (Grover/West) to authorize the City Manager to pursue the additional half-time Deputy position using reserve funds to pay for it. **Passed unanimously.***

8. November Election Schedule and Upcoming Deadlines

City Clerk Adams updated the Council on the upcoming election and candidate nomination process. The City's November 03, 2020 Election ballot will include the Sales Tax Continuation Measure, and Two (3) Councilmember seats. In past elections, Councilmembers helped draft the argument in favor of the sales tax measure to be included in the voter pamphlet. This would be an appropriate time to accept volunteers to help draft it.

The list of deadlines related to the Election is as follows:

- **On or before July 16 - Election Notice:** A notice will be published in the 3 locations throughout the City (City Hall, Murphy's Market, and the Trinidad Post Office), and in the Times-Standard & Mad River Union announcing the November Election and the Council positions available.
- **July 13 – Candidate Nomination Period Opens:** Anyone who wants to file as candidate for one of the (3) open positions may pick up nomination packets from the Clerk's office at the Town Hall. Fee for filing a candidate statement in the election ballot is \$375. Payment must be made when the nomination packets are submitted. **Deadline for incumbents to file nomination papers is 2:00pm, Friday, August 07.**

- **On or before August 04** – Notice Published to Accept Arguments For/Against Sales Tax Increase; The City Clerk must file a notice to the public announcing that anyone who wishes to file arguments for or against the Sales Tax Increase continuation measure may do so by the deadline of 2:00pm, Friday, August 12.
- **August 07 – Deadline for Incumbents to file Nomination Packet**
- **August 12 – Extended Deadline for Candidate Nomination Packets IF NO INCUMBENTS file for the positions.** If an incumbent member of an office does not file a declaration of candidacy by 2:00 pm on August 7, 2020, any person other than the incumbent may file a declaration of candidacy by 2:00pm on August 12, 2020. This provision does not apply if there is no incumbent eligible to be elected. Any candidate who has filed may withdraw his or her declaration of candidacy up until 2:00pm on the last day to file.
- **August 12 – Deadline to file Arguments For/Against the Sales Tax Increase**
- **August 24 – Deadline to file REBUTTALS to Arguments For/Against Sales Tax Increase.**
- **November 08 – Election Day**

There was no public comment.

Councilmember Grover offered to work with the City Manager to develop an Argument in Favor of the Tax Measure.

X. FUTURE AGENDA ITEMS

- STR Ordinance Review
- Create framework to create a survey to ask the Community what's on their minds.

ADJOURNMENT: 9:20pm.

Submitted by:

Gabriel Adams
 Trinidad City Clerk

Approved by:

Steve Ladwig
 Mayor



CONSENT AGENDA ITEM 1

SUPPORTING DOCUMENTATION ATTACHED

1. Staff Activity Report – July 2020

City Manager's Report

Date: August 11, 2020

Stormwater:

Held a meeting with City and Rancheria staff to discuss next summer's mutual Stormwater projects. Coordination between the two projects was addressed. A key area is location and ongoing maintenance of the projects. The Council agenda topic will give an update with more details on the City's project.

Van Wycke Connectivity Project:

Meetings were held with the neighboring Property Owners and the Tsurai Ancestral Society Board to discuss the Van Wycke Bicycle and Pedestrian Connectivity Project. Recent conceptual modifications were made to the scope of the project. We were able to share the conceptual changes, answer questions, and receive input on the project. Rerouting the pedestrian portion from Van Wycke to Edwards, and introducing the vista point concept were the major concept modifications to the project's scope. The agenda item at the Council meeting will further address the topic and provide for more public input.

Sea Level Rise Discussion:

The Coastal Cities Group of the League of California Cities will host a discussion on sea level rise on August 19, 2020. I will participate and if any other Council Members are interested in attending, let me know and I can forward to registration information. Legal issues facing coastal cities will also be discussed.

League of California Cities Conference:

Due to COVID-19, the annual conference of the League of California Cities will be held virtually this year. The conference dates are October 7-9, 2020. Many interesting topics are addressed in breakout sessions that relate to staff and Council. I will attend and if you are interested in attending, let me know and I can make arrangements. The agenda topics can be viewed online on the League's website.

Slurry Seal:

The Slurry Seal of a number of city streets is scheduled to begin on August 17th. Grinding and asphalt took place on August 3rd in preparation of the slurry seal project. This is a multi-city project which gives Trinidad a reduced cost. Streets to be impacted are Parker, Edwards, Hector, Galindo, and Van Wycke.

Town Hall Solar Project:

An RFQ/RFP has been issued for the Town Hall Solar Project. A pre-proposal conference for interested bidders will be held on August 13th. Proposals are due September 3rd. The project is being coordinated by the Redwood Coast Energy Authority.

CITY CLERK REPORT

July 2020

The focus of July was to roll out a number of projects that have been in the development phase for the last few months.

The first half was filled with activity related to preparation of the regular meeting. Staff spent a considerable amount of time creating appreciations for outgoing Councilmember Dwight Miller and onboarding new Councilmember Richard Clompus, developing an electronic Candidate Information Packet for November Election, and transitioning to the new fiscal year.

During the second half of July, staff prioritized the election nomination process, and provided coordination and support for various construction projects; Trinity Street Crosswalk, Pavement Rehabilitation Grind-outs, and the Slurry Seal Project. Dog license renewal notices were sent.

The **Planning Commission** held their regular meeting on July 15.

IMPORTANT CONSTRUCTION ANNOUNCEMENT

The City of Trinidad has contracted with Dryco Construction Co. for laying slurry seal and striping of recently repaired pavement surfaces on Parker, Hector, Galindo, Van Wycke and Edwards Streets in Trinidad. Construction is expected to begin on August 17th and could last several days. On the days of scheduled work, members of the community are encouraged to follow all directions and traffic control devices within the project area.

For updates on scheduling, or questions about this project, contact the Trinidad City Clerk's office at 707-677-0223, or visit www.trinidad.ca.gov





CONSENT AGENDA ITEM 2

SUPPORTING DOCUMENTATION ATTACHED

2. Financial Statements – June 2020

City of Trinidad
Statement of Revenues and Expenditures - GF Revenue
From 6/1/2020 Through 6/30/2020

	Current Month	Year to Date	Total Budget - Original	% of Budget
Revenue				
41010	47,474.20	99,780.01	92,000.00	8.46%
41020	211.76	4,118.75	3,800.00	8.39%
41040	0.00	16.65	25.00	(33.40)%
41050	235.31	1,096.06	1,300.00	(15.69)%
41060	0.00	186.55	200.00	(6.72)%
41070	18.07	426.70	500.00	(14.66)%
41110	415.39	1,008.80	1,300.00	(22.40)%
41130	1,650.93	1,650.93	1,900.00	(13.11)%
41140	1,103.85	1,418.45	4,500.00	(68.48)%
41190	(2,871.00)	(2,871.00)	0.00	0.00%
41200	(497.03)	(483.12)	0.00	0.00%
41220	17,076.00	17,076.00	28,500.00	(40.08)%
42000	17,105.58	212,885.29	255,000.00	(16.52)%
43000	4,767.41	93,471.91	140,000.00	(33.23)%
46000	0.00	0.00	10,000.00	100.00)%
47310	0.00	290.42	0.00	0.00%
53010	0.10	183.88	50.00	267.76%
53020	7,895.56	42,399.92	25,300.00	67.59%
53090	0.00	11,552.07	14,000.00	(17.49)%
54020	0.00	19,105.53	18,000.00	6.14%
54050	449.81	8,433.86	8,000.00	5.42%
54100	0.00	120.00	300.00	(60.00)%
54150	0.00	8,232.00	9,000.00	(8.53)%
54170	0.00	9,300.00	9,000.00	3.33%
54300	0.00	432.00	400.00	8.00%
56400	0.00	99,400.26	9,000.00	.,004.45%
56500	0.00	5,000.00	5,125.00	(2.44)%
56550	0.00	9,500.16	9,000.00	5.56%
56650	0.00	6,704.24	6,000.00	11.74%
56700	0.00	1,752.50	5,000.00	(64.95)%
Total Revenue	95,035.94	652,188.82	657,200.00	(0.76)%

City of Trinidad
Statement of Revenues and Expenditures - GF Expense
201 - GFAdmin
From 6/1/2020 Through 6/30/2020

		Current Month	Year to Date	Total Budget - Original	% of Budget
	Expense				
60900	HONORARIUMS	250.00	3,000.00	3,000.00	0.00%
61000	EMPLOYEE GROSS WAGE	17,137.29	123,781.69	121,018.00	(2.28)%
61470	FRINGE BENEFITS	369.24	369.24	0.00	0.00%
65100	DEFERRED RETIREMENT	1,872.40	11,962.66	11,441.00	(4.56)%
65200	MEDICAL INSURANCE AND EXPENSE	977.19	18,378.74	20,248.00	9.23%
65250	Health Savings Program	32.96	947.22	1,443.00	34.36%
65300	WORKMEN'S COMP INSURANCE	0.00	5,010.00	4,538.00	(10.40)%
65500	EMPLOYEE MILEAGE REIMBURSEMENT	63.25	815.31	750.00	(8.71)%
65600	PAYROLL TAX	1,284.80	10,099.10	10,133.00	0.33%
65800	Grant Payroll Allocation	0.00	(5,852.17)	(5,000.00)	(17.04)%
68090	CRIME BOND	0.00	512.20	500.00	(2.44)%
68200	INSURANCE - LIABILITY	0.00	11,867.45	11,500.00	(3.20)%
68300	PROPERTY & CASUALTY	0.00	5,035.55	5,000.00	(0.71)%
71110	ATTORNEY-ADMINISTRATIVE TASKS	6,980.49	6,980.49	5,000.00	(39.61)%
71210	CITY ENGINEER-ADMIN. TASKS	415.25	415.25	0.00	0.00%
71310	CITY PLANNER-ADMIN. TASKS	5,442.40	88,057.46	70,000.00	(25.80)%
71410	BLDG INSPECTOR-ADMIN TASKS	1,660.65	17,264.68	7,000.00	(146.64)%
71510	ACCOUNTANT-ADMIN TASKS	1,078.94	16,857.88	17,000.00	0.84%
71620	AUDITOR-FINANCIAL REPORTS	0.00	16,023.69	14,500.00	(10.51)%
72000	CHAMBER OF COMMERCE	0.00	0.00	15,000.00	100.00%
75110	FINANCIAL ADVISOR/TECH SUPPORT	93.75	2,804.22	3,000.00	6.53%
75160	LIBRARY RENT & LOCAL CONTRIB.	0.00	(740.84)	2,000.00	137.04%
75170	RENT	750.00	9,000.00	9,000.00	0.00%
75180	UTILITIES	963.65	11,937.58	12,000.00	0.52%
75190	DUES & MEMBERSHIP	0.00	896.00	1,000.00	10.40%
75200	MUNICIPAL/UPDATE EXPENSE	0.00	1,351.32	3,500.00	61.39%
75220	OFFICE SUPPLIES & EXPENSE	244.02	5,565.51	6,000.00	7.24%
75240	BANK CHARGES	0.00	30.00	100.00	70.00%
75280	TRAINING / EDUCATION	0.00	0.00	200.00	100.00%
75300	CONTRACTED SERVICES	0.00	0.00	8,000.00	100.00%
75990	MISCELLANEOUS EXPENSE	0.02	2,064.04	500.00	(312.81)%
76110	TELEPHONE	498.31	4,675.32	2,500.00	(87.01)%
76130	CABLE & INTERNET SERVICE	143.45	1,944.90	3,000.00	35.17%
76150	TRAVEL	0.00	2,286.78	2,000.00	(14.34)%
78170	SECURITY SYSTEM	258.00	838.08	500.00	(67.62)%
78190	MATERIALS, SUPPLIES & EQUIPMEN	0.00	151.38	2,000.00	92.43%
	Total Expense	40,516.06	374,330.73	368,371.00	(1.62)%

City of Trinidad
Statement of Revenues and Expenditures - GF Expense
301 - Police
From 6/1/2020 Through 6/30/2020

		<u>Current Month</u>	<u>Year to Date</u>	<u>Total Budget - Original</u>	<u>% of Budget</u>
	Expense				
61000	EMPLOYEE GROSS WAGE	669.66	5,749.27	5,751.00	0.03%
65100	DEFERRED RETIREMENT	88.46	488.17	453.00	(7.76)%
65200	MEDICAL INSURANCE AND EXPENSE	(2.69)	408.20	544.00	24.96%
65250	Health Savings Program	1.00	31.04	60.00	48.27%
65300	WORKMEN'S COMP INSURANCE	0.00	212.00	216.00	1.85%
65600	PAYROLL TAX	62.39	476.06	475.00	(0.22)%
75170	RENT	750.00	9,000.00	9,000.00	0.00%
75180	UTILITIES	89.04	1,875.40	1,800.00	(4.19)%
75220	OFFICE SUPPLIES & EXPENSE	0.00	0.00	500.00	100.00%
75300	CONTRACTED SERVICES	0.00	128.00	65,000.00	99.80%
75350	ANIMAL CONTROL	128.00	1,396.00	1,600.00	12.75%
76110	TELEPHONE	0.00	466.23	1,200.00	61.15%
76130	CABLE & INTERNET SERVICE	75.45	458.20	0.00	0.00%
78170	SECURITY SYSTEM	0.00	607.50	500.00	(21.50)%
	Total Expense	<u>1,861.31</u>	<u>21,296.07</u>	<u>87,099.00</u>	<u>75.55%</u>

City of Trinidad
Statement of Revenues and Expenditures - GF Expense
401 - Fire
From 6/1/2020 Through 6/30/2020

		<u>Current Month</u>	<u>Year to Date</u>	<u>Total Budget - Original</u>	<u>% of Budget</u>
	Expense				
60900	HONORARIUMS	150.00	1,800.00	2,400.00	25.00%
75180	UTILITIES	60.21	550.55	1,150.00	52.13%
75190	DUES & MEMBERSHIP	0.00	190.00	350.00	45.71%
75280	TRAINING / EDUCATION	0.00	0.00	500.00	100.00%
76110	TELEPHONE	92.05	1,359.77	1,000.00	(35.98)%
76140	RADIO & DISPATCH	0.00	0.00	1,800.00	100.00%
78140	VEHICLE FUEL & OIL	0.00	194.97	350.00	44.29%
78150	VEHICLE REPAIRS	0.00	4,706.71	2,500.00	(88.27)%
78160	BUILDING REPAIRS & MAINTENANCE	0.00	464.77	1,500.00	69.02%
78190	MATERIALS, SUPPLIES & EQUIPMEN	84.18	1,070.67	10,000.00	89.29%
78200	EQUIPMENT REPAIRS & MAINTENANC	0.00	0.00	1,000.00	100.00%
	Total Expense	<u>386.44</u>	<u>10,337.44</u>	<u>22,550.00</u>	<u>54.16%</u>

City of Trinidad
Statement of Revenues and Expenditures - GF Expense
501 - PW (Public Works)
From 6/1/2020 Through 6/30/2020

		Current Month	Year to Date	Total Budget - Original	% of Budget
	Expense				
61000	EMPLOYEE GROSS WAGE	11,826.59	91,769.83	94,198.00	2.58%
61250	OVERTIME	0.00	0.00	500.00	100.00%
65000	EMPLOYEE TAXES, INSUR & BENEFI	0.00	0.00	100.00	100.00%
65100	DEFERRED RETIREMENT	1,298.63	10,253.82	10,593.00	3.20%
65200	MEDICAL INSURANCE AND EXPENSE	2,664.69	30,523.80	30,753.00	0.75%
65250	Health Savings Program	38.30	1,140.83	1,158.00	1.48%
65300	WORKMEN'S COMP INSURANCE	0.00	3,507.00	3,532.00	0.71%
65600	PAYROLL TAX	926.13	7,615.81	8,016.00	4.99%
65800	Grant Payroll Allocation	(3,019.23)	(47,098.29)	(63,000.00)	25.24%
71210	CITY ENGINEER-ADMIN. TASKS	981.50	10,265.60	10,000.00	(2.66)%
71250	CITY ENGINEER - PROJECT FEES	0.00	188.75	0.00	0.00%
71310	CITY PLANNER-ADMIN. TASKS	0.00	9,878.80	15,000.00	34.14%
75180	UTILITIES	0.00	274.78	250.00	(9.91)%
75190	DUES & MEMBERSHIP	0.00	144.00	0.00	0.00%
75200	MUNICIPAL/UPDATE EXPENSE	0.00	2,911.91	3,000.00	2.94%
75300	CONTRACTED SERVICES	0.00	0.00	10,000.00	100.00%
75370	UNIFORMS/PERSONAL EQUIP.	0.00	346.34	1,000.00	65.37%
78100	STREET MAINT/REPAIR/SANITATION	0.00	784.74	5,000.00	84.31%
78120	STREET LIGHTING	342.20	4,257.89	5,000.00	14.84%
78130	TRAIL MAINTENANCE	0.00	97.34	10,000.00	99.03%
78140	VEHICLE FUEL & OIL	0.00	1,817.32	4,000.00	54.57%
78150	VEHICLE REPAIRS	134.09	1,524.41	2,500.00	39.02%
78160	BUILDING REPAIRS & MAINTENANCE	0.00	1,978.67	14,000.00	85.87%
78170	SECURITY SYSTEM	0.00	111.33	0.00	0.00%
78190	MATERIALS, SUPPLIES & EQUIPMEN	444.38	2,639.33	5,000.00	47.21%
78200	EQUIPMENT REPAIRS & MAINTENANC	0.00	2,534.68	4,200.00	39.65%
	Total Expense	15,637.28	137,468.69	174,800.00	21.36%

City of Trinidad
Statement of Revenues and Expenditures - Monthly Reports
204 - IWM
From 6/1/2020 Through 6/30/2020

		Current Period Actual	Current Year Actual	Total Budget - Original	% of Budget
	Revenue				
56150	FRANCHISE FEES	567.95	8,696.62	10,000.00	(13.03)%
	Total Revenue	567.95	8,696.62	10,000.00	(13.03)%
	Expense				
61000	EMPLOYEE GROSS WAGE	980.23	9,083.45	9,287.00	2.19%
65100	DEFERRED RETIREMENT	153.85	1,126.16	1,114.00	(1.09)%
65200	MEDICAL INSURANCE AND EXPENSE	388.56	3,323.40	3,192.00	(4.12)%
65250	Health Savings Program	5.16	149.37	138.00	(8.24)%
65300	WORKMEN'S COMP INSURANCE	0.00	450.00	348.00	(29.31)%
65600	PAYROLL TAX	98.21	786.96	796.00	1.14%
75130	GARBAGE	0.00	0.00	500.00	100.00%
78190	MATERIALS, SUPPLIES & EQUIPMEN	0.00	993.88	1,800.00	44.78%
	Total Expense	1,626.01	15,913.22	17,175.00	7.35%
	Net Income	(1,058.06)	(7,216.60)	(7,175.00)	0.58%

City of Trinidad
Statement of Revenues and Expenditures - Monthly Reports
211 - LCP Update Project #2
From 6/1/2020 Through 6/30/2020

		Current Period Actual	Current Year Actual	Total Budget - Original	% of Budget
	Revenue				
46000	GRANT INCOME	0.00	7,241.43	0.00	0.00%
	Total Revenue	0.00	7,241.43	0.00	0.00%
	Expense				
65800	Grant Payroll Allocation	0.00	5,852.17	0.00	0.00%
75300	CONTRACTED SERVICES	0.00	19,397.05	0.00	0.00%
	Total Expense	0.00	25,249.22	0.00	0.00%
	Net Income	0.00	(18,007.79)	0.00	0.00%

City of Trinidad
Statement of Revenues and Expenditures - Monthly Reports
303 - COPS Program
From 6/1/2020 Through 6/30/2020

		Current Period Actual	Current Year Actual	Total Budget - Original	% of Budget
	Revenue				
46000	GRANT INCOME	0.00	156,345.89	100,000.00	56.35%
	Total Revenue	0.00	156,345.89	100,000.00	56.35%
	Expense				
75300	CONTRACTED SERVICES	0.00	162,685.00	100,000.00	(62.69)%
	Total Expense	0.00	162,685.00	100,000.00	(62.69)%
	Net Income	0.00	(6,339.11)	0.00	0.00%

City of Trinidad
Statement of Revenues and Expenditures - Monthly Reports
503 - State Gas Tax
From 6/1/2020 Through 6/30/2020

		Current Period Actual	Current Year Actual	Total Budget - Original	% of Budget
	Revenue				
46000	GRANT INCOME	0.00	0.00	18,000.00	(100.00)%
47005	RMRA (SB1)	499.04	5,385.74	0.00	0.00%
47010	TCRF Loan Repayment	0.00	412.59	0.00	0.00%
47030	GAS TAX REVENUE (2103)	157.01	2,530.59	0.00	0.00%
47050	GAS TAX REVENUE (2105)	225.20	1,872.10	0.00	0.00%
47060	GAS TAX REVENUE (2106)	938.68	6,072.82	0.00	0.00%
47070	GAS TAX REVENUE (2107)	316.34	2,363.87	0.00	0.00%
47075	GAS TAX REVENUE (2107.5)	0.00	1,000.00	0.00	0.00%
	Total Revenue	2,136.27	19,637.71	18,000.00	9.10%
	Expense				
60000	INTERDEPARTMENTAL TRANSFER EXP	0.00	0.00	40,000.00	100.00%
	Total Expense	0.00	0.00	40,000.00	100.00%
	Net Income	2,136.27	19,637.71	(22,000.00)	(189.26)%

City of Trinidad
Statement of Revenues and Expenditures - Monthly Reports
504 - TDA - Transporation Development Agency
From 6/1/2020 Through 6/30/2020

		Current Period Actual	Current Year Actual	Total Budget - Original	% of Budget
	Revenue				
46000	GRANT INCOME	0.00	0.00	22,000.00	(100.00)%
49990	OTHER GRANTS	0.00	15,190.00	0.00	0.00%
	Total Revenue	0.00	15,190.00	22,000.00	(30.95)%
	Expense				
60000	INTERDEPARTMENTAL TRANSFER EXP	0.00	0.00	12,000.00	100.00%
75250	TRANSIT SERVICES- HTA	0.00	4,980.00	0.00	0.00%
	Total Expense	0.00	4,980.00	12,000.00	58.50%
	Net Income	0.00	10,210.00	10,000.00	2.10%

City of Trinidad
Statement of Revenues and Expenditures - Monthly Reports
518 - OWTS - Onsite Wastewater Treatment System
From 6/1/2020 Through 6/30/2020

		Current Period Actual	Current Year Actual	Total Budget - Original	% of Budget
	Revenue				
54020	PLANNER- APPLICATION PROCESSIN	0.00	850.00	0.00	0.00%
	Total Revenue	0.00	850.00	0.00	0.00%
	Expense				
71310	CITY PLANNER-ADMIN. TASKS	0.00	3,434.30	0.00	0.00%
	Total Expense	0.00	3,434.30	0.00	0.00%
	Net Income	0.00	(2,584.30)	0.00	0.00%

City of Trinidad
Statement of Revenues and Expenditures - Monthly Reports
523 - STIP Downton Pedestrian Improvement
From 6/1/2020 Through 6/30/2020

		Current Period Actual	Current Year Actual	Total Budget - Original	% of Budget
	Revenue				
46000	GRANT INCOME	0.00	4,429.71	0.00	0.00%
	Total Revenue	0.00	4,429.71	0.00	0.00%
	Expense				
65800	Grant Payroll Allocation	163.31	2,388.08	0.00	0.00%
75300	CONTRACTED SERVICES	0.00	26,406.85	0.00	0.00%
	Total Expense	163.31	28,794.93	0.00	0.00%
	Net Income	(163.31)	(24,365.22)	0.00	0.00%

City of Trinidad
Statement of Revenues and Expenditures - Monthly Reports
524 - DOT Van Wycke Trail
From 6/1/2020 Through 6/30/2020

		Current Period Actual	Current Year Actual	Total Budget - Original	% of Budget
	Revenue				
46000	GRANT INCOME	58,823.20	87,413.93	0.00	0.00%
	Total Revenue	58,823.20	87,413.93	0.00	0.00%
	Expense				
65800	Grant Payroll Allocation	483.45	15,084.59	0.00	0.00%
74110	GRANT EXPENSE	0.00	28.00	0.00	0.00%
75300	CONTRACTED SERVICES	1,602.40	55,050.81	0.00	0.00%
75330	CONSTRUCTION	0.00	5,366.00	0.00	0.00%
	Total Expense	2,085.85	75,529.40	0.00	0.00%
	Net Income	56,737.35	11,884.53	0.00	0.00%

City of Trinidad
Statement of Revenues and Expenditures - Monthly Reports
527 - USDA Storm Water Funding
From 6/1/2020 Through 6/30/2020

		Current Period Actual	Current Year Actual	Total Budget - Original	% of Budget
	Expense				
75300	CONTRACTED SERVICES	675.00	95,416.56	0.00	0.00%
	Total Expense	675.00	95,416.56	0.00	0.00%
	Net Income	(675.00)	(95,416.56)	0.00	0.00%

City of Trinidad
Statement of Revenues and Expenditures - Monthly Reports
528 - Prop 84 Storm Water Grant Project
From 6/1/2020 Through 6/30/2020

		Current Period Actual	Current Year Actual	Total Budget - Original	% of Budget
	Revenue				
46000	GRANT INCOME	0.00	8,153.19	0.00	0.00%
	Total Revenue	0.00	8,153.19	0.00	0.00%
	Expense				
65800	Grant Payroll Allocation	2,372.47	29,625.62	0.00	0.00%
75300	CONTRACTED SERVICES	0.00	155.25	0.00	0.00%
	Total Expense	2,372.47	29,780.87	0.00	0.00%
	Net Income	(2,372.47)	(21,627.68)	0.00	0.00%

City of Trinidad
Statement of Revenues and Expenditures - Monthly Reports
601 - Water
From 6/1/2020 Through 6/30/2020

		Current Period Actual	Current Year Actual	Total Budget - Original	% of Budget
Revenue					
53020	INTEREST INCOME	0.00	0.00	12,000.00	(100.00)%
53090	OTHER MISCELLANEOUS INCOME	0.00	720.00	1,000.00	(28.00)%
57100	WATER SALES	28,454.07	330,392.94	315,000.00	4.89%
57200	Water Sales - Wholesale	1,680.00	11,490.00	6,500.00	76.77%
57300	NEW WATER HOOK UPS	0.00	11,000.00	4,500.00	144.44%
57500	WATER A/R PENALTIES	(1,565.28)	8,683.46	1,800.00	382.41%
	Total Revenue	28,568.79	362,286.40	340,800.00	6.30%
Expense					
61000	EMPLOYEE GROSS WAGE	10,036.06	113,256.93	119,121.00	4.92%
65100	DEFERRED RETIREMENT	1,051.15	12,799.74	13,584.00	5.77%
65200	MEDICAL INSURANCE AND EXPENSE	3,795.85	41,555.73	41,359.00	(0.48)%
65250	Health Savings Program	53.12	1,468.93	1,443.00	(1.80)%
65300	WORKMEN'S COMP INSURANCE	0.00	3,900.00	4,467.00	12.69%
65600	PAYROLL TAX	789.96	9,440.69	10,152.00	7.01%
68090	CRIME BOND	0.00	275.80	300.00	8.07%
68200	INSURANCE - LIABILITY	0.00	6,206.55	6,100.00	(1.75)%
68300	PROPERTY & CASUALTY	0.00	2,711.45	2,405.00	(12.74)%
71110	ATTORNEY-ADMINISTRATIVE TASKS	660.00	660.00	500.00	(32.00)%
71210	CITY ENGINEER-ADMIN. TASKS	9,012.75	9,985.50	5,000.00	(99.71)%
71230	ENGINEER-SPECIAL PROJECTS	0.00	43,282.75	75,000.00	42.29%
71310	CITY PLANNER-ADMIN. TASKS	1,909.70	17,669.85	10,000.00	(76.70)%
71510	ACCOUNTANT-ADMIN TASKS	580.96	8,605.22	9,000.00	4.39%
71620	AUDITOR-FINANCIAL REPORTS	0.00	7,315.00	7,000.00	(4.50)%
72100	BAD DEBTS	0.00	213.79	100.00	(113.79)%
75180	UTILITIES	1,307.88	15,376.49	14,000.00	(9.83)%
75190	DUES & MEMBERSHIP	545.00	1,214.00	125.00	(871.20)%
75200	MUNICIPAL/UPDATE EXPENSE	0.00	203.08	200.00	(1.54)%
75220	OFFICE SUPPLIES & EXPENSE	105.00	3,542.86	3,750.00	5.52%
75240	BANK CHARGES	0.00	20.00	100.00	80.00%
75280	TRAINING / EDUCATION	0.00	313.30	750.00	58.23%
75300	CONTRACTED SERVICES	0.00	9,486.00	8,000.00	(18.57)%
76110	TELEPHONE	184.34	2,032.54	1,600.00	(27.03)%
76130	CABLE & INTERNET SERVICE	61.95	681.45	750.00	9.14%
76160	LICENSES & FEES	0.00	3,534.74	3,200.00	(10.46)%
78140	VEHICLE FUEL & OIL	0.00	1,587.40	1,200.00	(32.28)%
78150	VEHICLE REPAIRS	0.00	130.00	2,500.00	94.80%
78160	BUILDING REPAIRS & MAINTENANCE	0.00	479.18	1,250.00	61.67%
78170	SECURITY SYSTEM	0.00	254.50	500.00	49.10%
78190	MATERIALS, SUPPLIES & EQUIPMEN	24.63	3,360.28	5,000.00	32.79%
78200	EQUIPMENT REPAIRS & MAINTENANC	0.00	7,016.82	5,850.00	(19.95)%
79100	WATER LAB FEES	670.00	6,575.81	4,200.00	(56.57)%
79120	WATER PLANT CHEMICALS	0.00	6,022.72	7,500.00	19.70%
79130	WATER LINE HOOK-UPS	0.00	6,500.00	4,500.00	(44.44)%
79150	WATER LINE REPAIR	0.00	6,451.26	10,000.00	35.49%
79160	WATER PLANT REPAIR	0.00	0.00	3,000.00	100.00%
	Total Expense	30,788.35	354,130.36	383,506.00	7.66%
	Net Income	(2,219.56)	8,156.04	(42,706.00)	(119.10)%

City of Trinidad
Statement of Revenues and Expenditures - Monthly Reports
701 - Cemetery
From 6/1/2020 Through 6/30/2020

		Current Period Actual	Current Year Actual	Total Budget - Original	% of Budget
	Revenue				
53020	INTEREST INCOME	0.00	0.00	250.00	(100.00)%
58100	CEMETERY PLOT SALES	250.00	36,427.50	9,000.00	304.75%
58150	Cemetery Plot Refunds	0.00	(1,410.00)	0.00	0.00%
	Total Revenue	250.00	35,017.50	9,250.00	278.57%
	Expense				
61000	EMPLOYEE GROSS WAGE	1,157.66	8,736.67	8,731.00	(0.06)%
65100	DEFERRED RETIREMENT	146.04	1,055.39	1,048.00	(0.71)%
65200	MEDICAL INSURANCE AND EXPENSE	311.34	2,630.39	2,648.00	0.67%
65250	Health Savings Program	4.46	130.11	180.00	27.72%
65300	WORKMEN'S COMP INSURANCE	0.00	495.00	327.00	(51.38)%
65600	PAYROLL TAX	91.24	735.51	748.00	1.67%
75180	UTILITIES	45.23	542.76	493.00	(10.09)%
75300	CONTRACTED SERVICES	0.00	0.00	2,000.00	100.00%
78170	SECURITY SYSTEM	0.00	426.00	450.00	5.33%
78190	MATERIALS, SUPPLIES & EQUIPMEN	0.00	0.00	500.00	100.00%
	Total Expense	1,755.97	14,751.83	17,125.00	13.86%
	Net Income	(1,505.97)	20,265.67	(7,875.00)	(357.34)%



CONSENT AGENDA ITEM 3

SUPPORTING DOCUMENTATION ATTACHED

3. Law Enforcement Report – July 2020

**HUMBOLDT COUNTY SHERIFF'S OFFICE**

Page 1

Incident Search Results

City is trinidad or trin, Date Between 7/6/2020 and 7/12/2020

07/13/2020

Date	Inc #	Type	Time	Location	Dispositio
07/06/2020	2007060021	ANIMAL	08:18:28	51 MIDWAY DR	Negative Contact Made
07/06/2020	2007060080	CIVS	14:37:21	(UNKNOWN ADDRESS)	Good Service
07/06/2020	2007060094	PC	16:15:38	951 KINGDOM RD	Civil Problem
07/06/2020	2007060101	488	17:17:26	876 PATRICKS POINT DR	Report Taken
07/06/2020	2007060108	INFO	17:40:37	27 SCENIC DR	Cad Documentation Only
07/06/2020	2007060121	WELF	19:48:32	51 MIDWAY DR	Report Taken
07/07/2020	2007070130	WELF	16:01:12	51 MIDWAY DR	Report Taken
07/07/2020	2007070139	459V	17:10:33	1 BAKER RANCH RD	Scheduled Incident Created
07/07/2020	2007070140	SUSPC	17:19:08	1 BAKER RANCH RD	Report Taken
07/07/2020	2007070152	PC	18:11:35	N/A	Gone On Arrival
07/07/2020	2007070177	WELF	20:50:53	1309 PATRICKS POINT DR	Public Assist
07/07/2020	2007070180	459R	20:59:12	SCENIC DR/KIDDER RD	Scheduled Incident Created
07/07/2020	2007070190	415	22:44:01	753 PATRICKS POINT DR	Cancel Per Rp
07/08/2020	2007080031	459V	08:00:20	1 BAKER RANCH RD	Report Taken
07/08/2020	2007080033	459V	08:00:21	SCENIC DR/KIDDER RD	Report Taken
07/08/2020	2007080075	DUMP	12:07:23	2665 PATRICKS POINT DR	Cad Documentation Only
07/08/2020	2007080140	UNW	19:47:18	72 PA-PAH LN	Arrest Made
07/08/2020	2007080149	SUSPC	21:08:30	520 PACIFIC CT	Scheduled Incident Created
07/09/2020	2007090087	PROPF	11:47:35	27 SCENIC DR	No Report
07/09/2020	2007090115	XPAT	14:00:45	520 PACIFIC CT	Unable to Locate
07/09/2020	2007090162	ANIMAL	18:00:00	1076 8TH AVE	Scheduled Incident Created
07/09/2020	2007090165	FU	18:35:25	1 BAKER RANCH RD	Pending Recontact From Rp
07/09/2020	2007090177	FU	19:37:21	LIGHTHOUSE RD	No Report
07/09/2020	2007090197	WELF	22:09:43	321 TRINITY ST	Cad Documentation Only
07/09/2020	2007090202	HAILED	23:35:19	PATRICKS POINT DR/ANDERS	Cited
07/10/2020	2007100005	VEHI	01:14:19	N/A	Cited
07/10/2020	2007100033	ANIMAL	08:00:02	1076 8TH AVE	Warned
07/10/2020	2007100036	ASSISTA	08:32:55	HWY 101/ BIG LAGOON	Cancel Per Rp
07/10/2020	2007100040	459V	08:55:30	LUFFENHOLTZ RD	Report Taken
07/10/2020	2007100042	VEHI	09:05:02	LITTLE RIVER DR/FRONTAGE	Field Interview
07/10/2020	2007100061	5150	10:52:12	PATRICKS POINT STATE PAR	Agency Assist
07/10/2020	2007100067	PROPF	11:35:06	520 BIG LAGOON PARK RD	Report Taken
07/10/2020	2007100070	XFER	11:53:46	MOONSTONE BEACH RD	Xfer to another agency
07/10/2020	2007100072	COVID	12:01:45	/TRINIDAD	Cad Documentation Only
07/10/2020	2007100074	NPROB	12:15:05	866 HIGHLAND AVE	Public Assist
07/10/2020	2007100087	ANIMAL	13:29:37	HIGHWAY 101 OFF RAMP/HIG	Unable to Locate
07/10/2020	2007100145	FU	20:14:55	284 BIG LAGOON PARK RD	No Report
07/10/2020	2007100146	PC	20:16:13	389 MAIN ST	Cad Documentation Only
07/10/2020	2007100150	UNW	20:36:56	389 MAIN ST	Admonished
07/10/2020	2007100163	XFER	21:46:54	27 SCENIC DR	Xfer to Medical
07/10/2020	2007100172	XFER	22:46:26	.TRINIDAD	Xfer to Medical
07/10/2020	2007100173	XFER	23:00:26	US HWY 101/TRINIDAD	Xfer to Medical
07/11/2020	2007110025	THREAT	07:56:21	CLAM BEACH DR	Unable to Locate
07/11/2020	2007110035	TPAT	09:23:44	TRINIDAD SHERIFF	No Report

**HUMBOLDT COUNTY SHERIFF'S OFFICE**

Page 2

Incident Search Results

City is trinidad or trin, Date Between 7/6/2020 and 7/12/2020

07/13/2020

Date	Inc #	Type	Time	Location	Dispositio
07/11/2020	2007110036	TRF	09:30:31	FRONTAGE RD/BERRY LN	Cited
07/11/2020	2007110040	PC	10:27:34	.GREEN DIAMOND	No Report
07/11/2020	2007110057	COVID	12:13:52	MOONSTONE BEACH RD	Cad Documentation Only
07/11/2020	2007110080	THREAT	13:51:35	201 MAIN ST	Public Assist
07/11/2020	2007110081	ANIMAL	13:59:47	1076 8TH AVE	Cad Documentation Only
07/11/2020	2007110089	DISP	15:32:18	284 BIG LAGOON PARK RD	Cad Documentation Only
07/11/2020	2007110134	INC	22:15:36	(UNKNOWN ADDRESS)	Pending Recontact From Rp
07/12/2020	2007120033	PC	08:08:17	.GREEN DIAMOND	Cad Documentation Only
07/12/2020	2007120035	33X	08:21:39	711 2ND AVE	Billable Alarm
07/12/2020	2007120037	ASSISTP	09:00:31	602 SPRUCE AVE	Public Assist
07/12/2020	2007120038	ASSISTA	09:16:56	4150 PATRICKS POINT DR	Unable to Locate
07/12/2020	2007120045	SUSPV	09:52:24	EDWARDS ST/TRINITY ST	Cad Documentation Only
07/12/2020	2007120059	VEHI	10:46:58	LUFFENHOLTZ RD	Field Interview
07/12/2020	2007120068	ANIMAL	12:03:58	BIG LAGOON PARK RD	Warned
07/12/2020	2007120081	GUNSV	14:25:02	69 STUMPTOWN RD	Report Taken
07/12/2020	2007120102	TPAT	16:05:38	(UNKNOWN ADDRESS)	No Report
07/12/2020	2007120119	XFER	17:59:03	1251 NORTH WESTHAVEN DR	Xfer to CHP
07/12/2020	2007120123	XFER	18:07:57	1251 NORTH WESTERN AVE	Xfer to CHP
07/12/2020	2007120142	DISP	19:39:25	520 PACIFIC CT	Xfer to Fire
07/12/2020	2007120147	ASSISTP	19:54:57	27 SCENIC DR	Cad Documentation Only
07/12/2020	2007120150	SUSPC	20:05:18	199 N WESTHAVEN DR	Verbal Domestic Violence Onl
07/12/2020	2007120160	SUSPV	22:08:40	.C RD	No Report

**HUMBOLDT COUNTY SHERIFF'S OFFICE**

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Incident Search Results

City is trinidad or trin, Date Between 7/13/2020 and 7/19/2020

07/20/2020

Date	Inc #	Type	Time	Location	Dispositio
07/13/2020	2007130010	TRF	02:03:06	SCENIC DR/MAIN ST	Warned
07/13/2020	2007130043	VEHI	09:44:06	(UNKNOWN ADDRESS)	Cad Documentation Only
07/13/2020	2007130051	PC	10:24:42	SCENIC DR	Cad Documentation Only
07/13/2020	2007130086	DUMP	13:27:11	800 WESTHAVEN DR	Cad Documentation Only
07/13/2020	2007130091	WELF	14:39:25	389 MAIN ST	Cad Documentation Only
07/13/2020	2007130109	XFER	16:12:39	264 WESTHAVEN DR	Xfer to Medical
07/13/2020	2007130114	911M	16:50:05	3 SHADOW LN	Accidental Dial
07/13/2020	2007130124	DUI	18:39:58	1 BAY ST	Not as Reported
07/13/2020	2007130130	459R	19:30:29	201 MAIN ST	Report Taken
07/13/2020	2007130156	VEHI	22:28:30	SCENIC DR/BAKER RANCH RD	Field Interview
07/13/2020	2007130158	VEHI	22:45:00	999 SCENIC DR	Advised to Move Along
07/14/2020	2007140019	PED	02:50:40	122 MOONSTONE BEACH RD	Advised to Move Along
07/14/2020	2007140054	AVA	09:39:18	510 BIG LAGOON PARK RD	Referred To Other Agency
07/14/2020	2007140082	DISP	12:00:30	54 BEACH DR	Cad Documentation Only
07/14/2020	2007140129	WELF	17:26:42	MAIN ST/STATE HWY 101 OF	Public Assist
07/15/2020	2007150011	DISP	03:04:29	199 N WESTHAVEN DR	Cad Documentation Only
07/15/2020	2007150017	44	05:15:58	222 ROUNDHOUSE CREEK RD	Report Taken
07/15/2020	2007150020	WELF	06:49:31	PATRICKS POINT DR/MAIN S	Arrest Made
07/15/2020	2007150076	911M	13:45:14	PARKER ST/HECTOR ST	Accidental Dial
07/15/2020	2007150122	XFER	17:48:59	307 N WESTHAVEN DR	Xfer to Medical
07/16/2020	2007160011	BUS	02:00:21	27 SCENIC DR	Cad Documentation Only
07/16/2020	2007160035	SUSPV	09:12:54	2265 PATRICKS POINT DR	Advised to Move Along
07/16/2020	2007160111	DUMP	16:03:16	SEAWOOD DR	Referred To Other Agency
07/17/2020	2007170006	VEHI	01:17:29	122 MOONSTONE BEACH RD	Parking Cite
07/17/2020	2007170021	SUSPC	03:12:02	1 CHER-AE LN	Cad Documentation Only
07/17/2020	2007170025	PARK	06:37:39	BIG LAGOON PARK RD	Advised to Move Along
07/17/2020	2007170047	PC	08:47:44	27 SCENIC DR	Report Taken
07/17/2020	2007170049	911C	08:50:53	1313 DRIVER RD	Pending Recontact From Rp
07/17/2020	2007170073	594	11:37:23	753 PATRICKS POINT DR	Report Taken
07/17/2020	2007170095	PARK	14:40:16	740 EDWARDS ST	Gone On Arrival
07/17/2020	2007170106	ANIMAL	15:44:05	1076 8TH AVE	Cad Documentation Only
07/17/2020	2007170147	459V	20:13:57	FRONTAGE RD	Scheduled Incident Created
07/17/2020	2007170153	PC	20:58:16	3883 PATRICKS POINT DR	Gone On Arrival
07/18/2020	2007180023	459V	08:00:49	.TRINIDAD FRONTAGE RD	Negative Contact Made
07/18/2020	2007180051	XFER	12:05:16	329 OCEAN AVE	Xfer to Medical
07/18/2020	2007180065	911C	13:03:59	.TRINIDAD HEAD	Accidental Dial
07/18/2020	2007180076	911M	14:07:05	LIGHTHOUSE RD	Accidental Dial
07/18/2020	2007180082	THREAT	14:39:06	SCENIC DR	Public Assist
07/18/2020	2007180179	FWKS	23:05:09	122 MOON STONE BEACH RD	Quiet on Arrival or Departur
07/19/2020	2007190003	TRF	00:12:52	SCENIC DR/SEADRIFT LN	Warned
07/19/2020	2007190009	ASSISTA	00:53:26	(UNKNOWN ADDRESS)	Agency Assist
07/19/2020	2007190036	BEACH	10:02:00	CAMEL ROCK	Cad Documentation Only
07/19/2020	2007190037	242	10:02:41	473 QUARRY RD	Report Taken
07/19/2020	2007190057	XFER	12:11:38	HIGHWAY 101 OFF RAMP/PAT	Xfer to CHP



HUMBOLDT COUNTY SHERIFF'S OFFICE

Page 2

Incident Search Results

City is trinidad or trin, Date Between 7/13/2020 and 7/19/2020

07/20/2020

Date	Inc #	Type	Time	Location	Dispositio
07/19/2020	2007190079	XFER	14:05:59	HIGHWAY 101 OFF RAMP/WES	Xfer to CHP
07/19/2020	2007190083	SHOTSH	14:29:35	970 CRANNELL RD	Quiet on Arrival or Departur
07/19/2020	2007190112	415	18:27:07	265 PARKER CREEK DR	Unoccupied
07/19/2020	2007190113	911C	18:47:22	1 STAGECOACH RD	Unable to Locate

**HUMBOLDT COUNTY SHERIFF'S OFFICE**

Page 1

Incident Search Results

City is trinidad or trin, Date Between 7/20/2020 and 7/26/2020

07/27/2020

Date	Inc #	Type	Time	Location	Dispositio
07/20/2020	2007200028	VEHI	08:32:30	201 MAIN ST	Cad Documentation Only
07/20/2020	2007200029	PED	08:38:46	(UNKNOWN ADDRESS)	Advised to Move Along
07/20/2020	2007200035	911H	09:07:10	171 BAKER RANCH RD	Phone Malfunction
07/20/2020	2007200036	VEHI	09:07:18	N/A	Field Interview
07/20/2020	2007200041	BEACH	09:15:00	HOUDA POINT	Cad Documentation Only
07/20/2020	2007200043	CIVS	09:17:57	110 WA-RAY RD	Negative Service
07/20/2020	2007200062	653M	11:19:19	750 DRIVER RD	Cad Documentation Only
07/20/2020	2007200129	459V	17:24:20	121 FRONTAGE RD	Report Taken
07/20/2020	2007200138	459V	18:08:46	1 BAKER RANCH RD	Pending Recontact From Rp
07/20/2020	2007200143	TA	18:48:49	PATRICKS POINT DR/MAIN S	Cad Documentation Only
07/20/2020	2007200144	459V	18:54:05	511 STAGECOACH RD	Xfer to another agency
07/20/2020	2007200151	415	19:28:30	389 MAIN ST	Xfer to Medical
07/20/2020	2007200154	415	19:40:18	389 MAIN ST	Duplicate Call
07/20/2020	2007200173	BOLO	22:44:51	510 BIG LAGOON PARK RD	Unable to Locate
07/20/2020	2007200180	VEHI	23:39:55	510 BIG LAGOON PARK RD	Cited
07/20/2020	2007200182	VEHI	23:45:08	510 BIG LAGOON PARK RD	Warned
07/21/2020	2007210073	911C	12:12:59	960 EDWARDS ST	Accidental Dial
07/21/2020	2007210091	ASSISTA	14:30:51	1 BAKER RANCH RD	Agency Assist
07/22/2020	2007220008	NPROB	01:47:23	770 8TH AVE	Public Assist
07/22/2020	2007220037	TPAT	09:10:01	389 MAIN ST	Cad Documentation Only
07/22/2020	2007220178	VEHI	22:59:53	N/A	Field Interview
07/22/2020	2007220183	UNW	23:37:40	27 SCENIC DR	Arrest Made
07/23/2020	2007230196	33X	17:54:47	39 ALDER LN	Billable Alarm
07/24/2020	2007240128	459V	17:57:14	1480 STAGECOACH RD	Report Taken
07/25/2020	2007250029	PARK	07:41:25	53 OCEAN VIEW DR	Gone On Arrival
07/25/2020	2007250054	COVID	11:46:39	100 QUAIL TRAIL LN	Cad Documentation Only
07/25/2020	2007250057	488	12:37:37	1 BAY ST	Report Taken
07/25/2020	2007250059	FP	12:45:48	MOONSTONE BEACH RD	No Report
07/25/2020	2007250061	911C	13:04:35	.TRINIDAD STATE BEACH	Accidental Dial
07/25/2020	2007250064	FRAUD	13:13:25	3252 PATRICKS POINT DR	Report Taken
07/25/2020	2007250071	TPAT	13:23:01	.TRINIDAD	No Report
07/25/2020	2007250072	PED	13:34:35	201 MAIN ST	Field Interview
07/25/2020	2007250073	TH	13:36:37	HIGHWAY 101 OFF RAMP/PAT	Referred To Other Agency
07/25/2020	2007250091	THREAT	15:44:40	SCENIC DR	Cad Documentation Only
07/25/2020	2007250092	XFER	15:53:23	1834 PATRICKS POINT DR	Xfer to CHP
07/25/2020	2007250099	ASSISTA	16:22:20	PATRICKS POINT DR/WESTGA	Agency Assist
07/25/2020	2007250102	WELF	16:55:46	894 KINGDOM RD	Cad Documentation Only
07/26/2020	2007260037	CIVIL	10:30:29	911 CEDAR AVE	Cad Documentation Only
07/26/2020	2007260048	DISP	11:45:52	567 EAST ST	Briefing Information
07/26/2020	2007260086	XFER	16:00:28	889 S WESTHAVEN DR	Xfer to Medical
07/26/2020	2007260094	488	18:32:30	389 MAIN ST	Pending Recontact From Rp
07/26/2020	2007260131	415	22:43:13	103 STUMPTOWN RD	No Report
07/26/2020	2007260137	PC	23:13:44	473 QUARRY RD	Cad Documentation Only
07/26/2020	2007260140	FU	23:49:33	103 STUMPTOWN RD	Cad Documentation Only



CONSENT AGENDA ITEM 4

SUPPORTING DOCUMENTATION ATTACHED

4. Engagement Letter with Marcello & Company to Perform the 2019-2020 Audit.

MARCELLO & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

Post Office Box 60127 / Sacramento, California 95860-0127

June 30, 2020

City Hall – Trinidad
Attention: City Manager
Post Office Box 390
Trinidad, California 95570

RECEIVED

JUL 27 '20

CITY OF TRINIDAD

RE: 2020 Audit Engagement Letter

We are pleased to confirm our understanding of the services we are to provide the City of Trinidad for the year ended June 30, 2020. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of the City of Trinidad as of and for the year ended June 30, 2020. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to accompany the City of Trinidad's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historic context. As part of our engagement, we will apply certain limited procedures to the City of Trinidad's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist principally of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budget to Actual Comparisons – Major Funds

In the event that you do not prepare the MD&A, we will modify our auditor's opinion to include a paragraph stating the following:

"The City of Trinidad has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements."

We have also been engaged to report on supplementary information other than RSI that accompanies the City's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole:

1. Combining Financial Statements of Nonmajor Governmental Funds

Audit Objective

The objective of our audit is the expression of an opinion as to whether your basic financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the additional information referred to in the second paragraph when considered in relation to the basic

financial statements taken as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express an opinion. We will issue a written report upon completion of our audit of the City's financial statements. Our report will be addressed to the Trinidad City Council. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters, known as the *Management Representations Letter*.

Audit Procedures - Internal Control

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance, internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we may perform tests of the City's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements of the City of Trinidad in conformity with U.S. generally accepted accounting principles based on information provided by you. We will perform this service in accordance

with applicable professional standards. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Marcello & Company, CPAs and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the California State Controller Office (Regulator) or its designee, or applicable Federal agencies. We will notify you of any request. If requested, access to such audit documentation will be provided under the supervision of Marcello & Company personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned Regulator or its designee. The Regulator or its designee may intend or decide to distribute the copies of information contained therein to others, including other government agencies.

We expect to begin our audit September 16, 2020 and to issue the draft report approximately 45 days later or when all issues have been resolved. Ralph Marcello is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses is estimated as follows:

Financial Audit of the City	\$ 18,500
Assist in preparation of the financial report	2,000
Out-of-pocket costs (travel, lodging, printing, etc)	1,040
Total	<u>\$ 21,540</u>

The above fee is based upon the following prerequisites:

1. The complete and fully adjusted year-end Trial Balance should be prepared and delivered to the auditor on the first day of field work. "Fully adjusted" refers to the recording of fiscal year end receivables, payables, depreciation and capital asset adjustments.
2. Due to current virus concerns, we ask that you send us the 2020 Trial Balance before field work begins, by Email or US Mail, no later than September 1, 2020.
3. Upon our arrival to perform field work, all requested documents, schedules, bank statements and invoices shall be retrieved from their files and ready for us at 9am on the morning of the first day of field work.

Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 45 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. Such unexpected circumstances might include, for example, a greater than expected risk of material misstatement due to fraud. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Additional fees are calculated at a reduced governmental rate of \$150 per hour in conjunction with an audit engagement contract plus additional out-of-pocket costs.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report. Our 2016 peer review report was previously provided to you.

Financial Statement Report and Timing

- Field work is tentatively scheduled to begin September 16, 2020 and should take no more than 3 days.
- The auditor will compile your balance sheets and income statements into the GASB Statement No. 34

format, but will not make any management decisions in regards to the financial statement presentation.

- Preparation of the printed and bound financial statement reports will be the responsibility of the auditor.
- Preparation of Management's Discussion and Analysis (MD&A) and other Required Supplementary Information (RSI) will be the responsibility of the City. Note - the City did not prepare the MD&A in the prior year.
- Preparation of all State Controller Office reports will be the responsibility of the City.
- If required, this engagement letter will serve as the City's agreement with the Auditor to perform a Compliance Audit of Federal Grant Award money (also known as a *Single Audit*) at an additional audit fee of \$9,000 for the first major program/cluster; and if required, additional major programs/clusters are generally \$4,500 each.

We appreciate the opportunity to be of service to the City of Trinidad and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Marcello & Company, CPAs

RESPONSE:

This letter correctly sets forth the understanding of the City of Trinidad.

✓

By

✓

Title

✓

Date



DISCUSSION AGENDA ITEM 1

SUPPORTING DOCUMENTATION ATTACHED

1. Discussion/Decision regarding Van Wycke Trail Connectivity Project Revised Design Concept.

AGENDA ITEM

Date: August 11, 2020

Item: **VAN WYCKE BICYCLE, PEDESTRIAN AND CONNECTIVITY
PROJECT UPDATE AND DISCUSSION**

Summary:

Staff will present a project update and proposed scope change to Council and the public. The proposed revised project concept (Figure 1.) addresses previous stakeholder review comments and provides improved pedestrian and bicycle connectivity on the south side of Edwards Street instead of through the slumping portion of the Van Wycke trail; and 3 view-points with two at either end of the failed/closed Van Wycke Trail segment and on Edwards near the new crosswalk. Council will receive public comments. Staff recommends Council continue to receive public comments about the revised concept.

Background:

The Van Wycke Bicycle and Pedestrian Connectivity Project (Project) was approved by the California Transportation Commission (CTC) and programmed in the Active Transportation Program (ATP) for \$714,000. At the January 14 Council meeting, Council passed a motion *“to abandon the Van Wycke Trail, direct staff to explore solutions to protect the stormwater infrastructure & adjacent utilities, and engage in stakeholder meetings to discuss connectivity as it relates to moving people through town and exploring options that the grant will support.”*

City staff is working to improve pedestrian and bicycle routes from the upper part of town to the Harbor area, and to protect the utilities (water, stormwater and dry utilities) in the slumping segment of the Van Wycke trail. The revised project design and approach are geared to:

- Protect the cultural and environmental resources in this sensitive area by minimizing soil disturbance,
- Meet Caltrans grant requirements, and
- Protect the existing utilities in the slumped trail section to prevent impacts such as erosion should failure of the gravity stormwater drain pipe occur due to continued land movement.

Staff engaged with 21 stakeholders at 2 meetings, then met with Caltrans regarding a potential scope change. GHD, the project engineer has incorporated the stakeholder input and public comment in a new proposed trail route concept. The proposed concept includes:

- New crosswalk on Edwards below Hector Street
- A new bike lane and sidewalk on the south side of Edwards (between Van Wycke and Galindo Street)
- Three vista points on Van Wycke at either end of the slumped trail and on Edwards near the new crosswalk,
- Stabilizing utilities including the gravity storm drain pipe across the failed section.

Last week, Staff held 2 Webex meetings with 15 stakeholders participating to present the revised project concept and invite input on the proposed concept modifications. Based on the feedback, staff believes the revised concept addressed many major concerns. To gain approval and support

for the revised concept, additional details will need to be filled in such as options for the utility support, vista point design, and fence placement and design.

Revised Project Schedule:

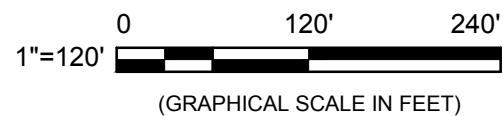
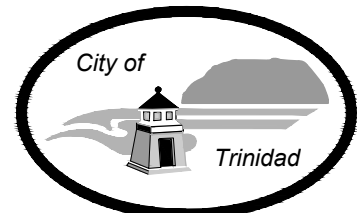
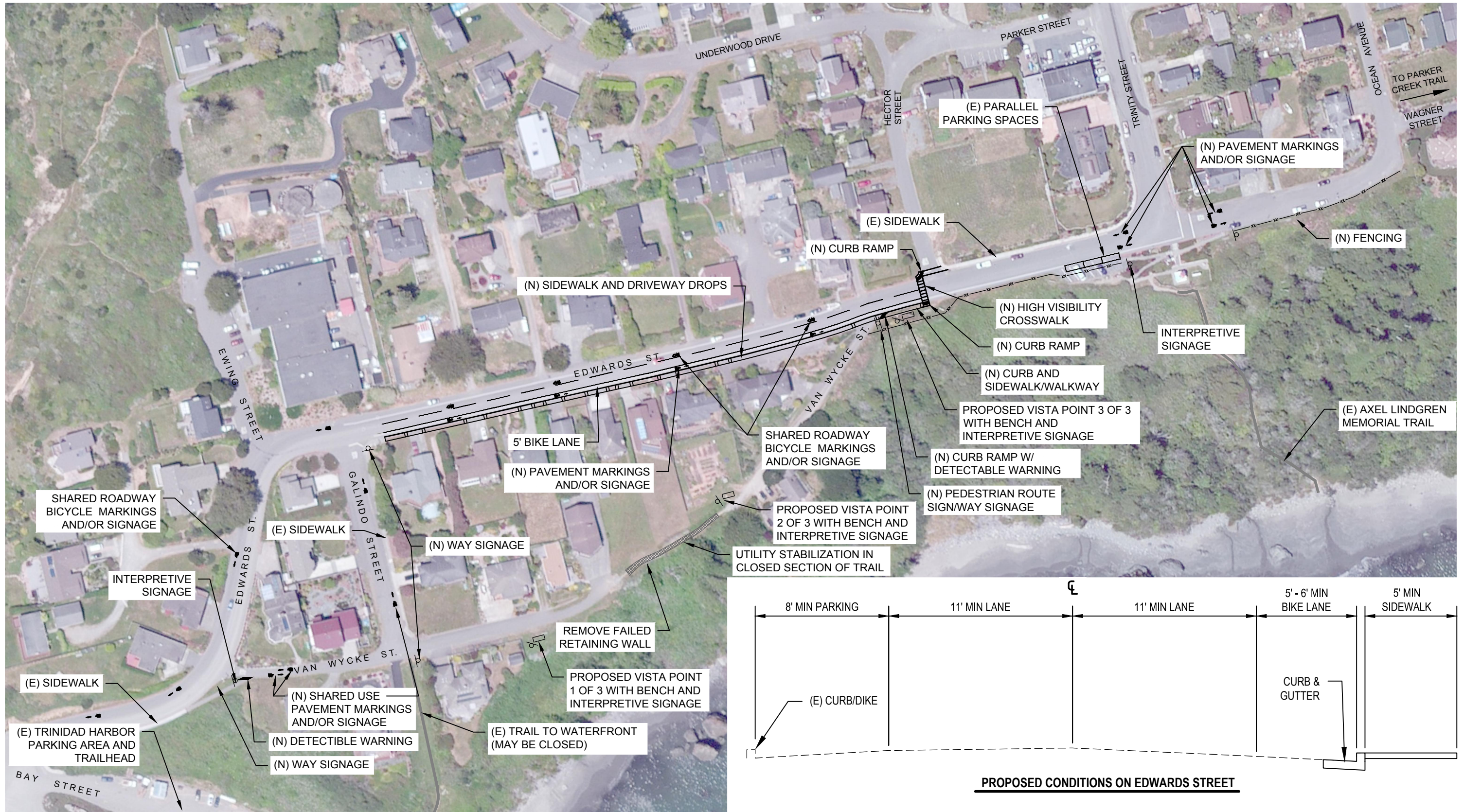
Date	Item	Notes
August 2020	Complete stakeholder & public comment process	Comment to inform design process
Aug-Sept 2020	Develop and submit formal Scope Change Request	For Caltrans review and approvals
October 2020	60% Plans, Specifications & Engineering	For Council Agenda Packet
November 2020	R/W Clearance	For utilities if needed
12/31/20	100% Plans, Specifications & Engineering	Reviewed, ready to submit to Caltrans
1/11/21	Submit Construction Allocation Request	Submitted to Local Assistance

Staff Recommendation:

1) Accept public comment on proposed Figure 1. Proposed Revised Project Concept so that Staff can continue to work with stakeholders, make adjustments as needed, and deliver the project per grant requirements.

Attachments:

- Figure 1. Proposed Revised Project Concept



VAN WYCKE BICYCLE AND PEDESTRAIN CONNECTIVITY PROJECT PROPOSED IMPROVEMENTS CITY OF TRINIDAD

Job Number 11205222
Revision 2
Date July 2020

Figure 1



DISCUSSION AGENDA ITEM 2

SUPPORTING DOCUMENTATION ATTACHED

2. Discussion/Decision regarding Closure of Galindo Trail.

AGENDA ITEM REPORT

August 11, 2020

Item: Galindo Trail

I had an initial discussion with Coastal Commission staff regarding the potential closure of the Galindo Trail and the process that would be required to accomplish that in 2018.

They highlighted several points, including: 1) closure of the trail is “development” under the definition of the Coastal Act, and requires a Coastal Development Permit (CDP); 2) the Galindo Trail is mapped on Plate 4 and described in General Plan policy 64; so, trail closure would also require amendment of the City’s Local Coastal Program (LCP); 3) temporary closure requires a CDP, but not an LCP amendment; 4) even placement of signs discouraging use of the trail is also development requiring a CDP.

Therefore, trail closure requires both a CDP and an LCP amendment. Unfortunately, neither the City’s LCP, nor the Coastal Act provides clear guidance for closing trails. But Coastal Commission staff mentioned several things that the City will need to consider. Coastal Commission staff indicated that they would want evidence/justification showing the need to close the trail.

In addition, there would need to be alternative access provided in/of the same place, type and manner. I believe this is based on an interpretation of §30214 of the Coastal Act. I asked if the “boardwalk” along the lower portion of Edwards could qualify as alternative access. Coastal Commission staff’s opinion at that time was likely not, because it does not get people to the same place. And in order for people to get to the same place, they would have to navigate an area that often has heavy traffic.

Finally, the Coastal Commission will not approve a trail closure that could interfere with prescriptive or other access/use rights (§30211). Prescriptive rights can accrue during any 5-year time span, even if that was well in the past. It takes a judge to determine definitively if prescriptive rights exist. My understanding is that prescription rights cannot accrue on a public right-of-way. However, Coastal Commission staff indicated that the fact that the trail is located within an existing public right-of-way and an easement over the Rancheria property does not necessarily make the issue any easier/cleaner. Therefore, a lack of prescriptive access rights may have to be documented prior to Coastal Commission approval.

Because it was a preliminary discussion, we did not discuss a lot of details. For example, I’m not sure if the CDP or LCP amendment would come first. But the closure will not be a simple process and is not something we can put on an agenda in the next couple of months. In addition to addressing Coastal Commission staff issues, the City may want to consider doing some public outreach and education ahead of any hearing.

Recommended Action:

Direct City staff to work with Coastal Commission staff and stakeholders to put together a proposal to close the Galindo Trail, which will eventually become an application for a CDP and LCP Amendment. Staff will provide regular updates at future Council meetings.



DISCUSSION AGENDA ITEM 3

SUPPORTING DOCUMENTATION ATTACHED

3. Update/Discussion regarding the ASBS Stormwater Project

Staff have continued collaboration and discussion with Trinidad Rancheria regarding details and logistics of both the City's and the Rancheria's two Stormwater projects and will continue to collaborate to move those two projects forward. City Manager Naffah will update the Council further on this process.



DISCUSSION AGENDA ITEM 4

SUPPORTING DOCUMENTATION ATTACHED

4. Continued Discussion/Decision Regarding Government to Government Meeting Policy.

Agenda Item – Government to Government Meetings

Date: August 11, 2020

Analysis:

At the July 2020 City Council meeting, questions arose whether Government to Government (G2G) meetings are exempt from the Brown Act.

The First Amendment Coalition prepared a document (available on their website) titled Open Gov Laws, a Brown Act Primer. Section II addresses what public bodies are subject to the Brown Act. It states: “Advisory committees composed solely of the members of the legislative body that constitute less than a quorum and that have neither a continuing scope of business nor a schedule set by the legislative body are not cover by the Act.” Our Government to Government meetings (lack a quorum) have a variety of topics and no set schedule, and therefore are exempt.

In a November 2005 document prepared by the California Governor’s Office of Planning and Research titled Tribal Consultation Guidelines states: “Should a local legislative body participate in confidential tribal consultations, it is important that they do so as an advisory committee with less than a quorum, so as to not invoke the Brown Act’s requirements of public participation.”

In several cities that I have worked, it was common to have 2X2 (two by two) committees whereby 2 representatives of a body meet with 2 representatives of another body for discussions. Subsequently any actions would be then be brought forth to the whole body of each agency. For instance, in Crescent City which is the only incorporated city in Del Norte County. Frequent 2X2’s were held with the city and the county. Occasionally (i.e. annually), the whole City Council and Board of Supervisors would meet.

Input was obtained from Attorneys Andy Stunich and Russ Gains which is included in the attachments and will be covered at the meeting.

Attachments:

1. Email from Russ Gans of the Mitchell Law Firm with attachment titled “What is not a ‘legislative body’ for purposes of the Brown Act?”
2. Council Agenda Item from July 14, 2020 titled “Government to Government Meeting Policy”.

[Print](#) | [Close Window](#)

Subject: FW: Ad Hoc Committee
From: citymanager@trinidad.ca.gov
Date: Fri, Aug 07, 2020 1:24 pm
To: "Gabe Adams" <cityclerk@trinidad.ca.gov>
Attach: image001.png
Brown Act - Ad Hoc Committee (7-14-2020).docx

Gabe:

For Attachment 1 of the G2G agenda item, use the email below as page 1 and the attachment above as page 2.

Thanks,
Eli
Eli Naffah
City Manager
City of Trinidad

From: Russ Gans <RGans@mitchelllawfirm.com>
Sent: Tuesday, July 14, 2020 5:22 PM
To: citymanager@trinidad.ca.gov
Cc: jgilbride@mitchelllawfirm.com
Subject: Ad Hoc Committee

Eli,

Answering your question, in order for the committee to be exempt from Brown Act public meeting requirements, it must be an Ad Hoc Committee, not a Standing Committee.

Attached is an excerpt from the Memorandum I mentioned.

In order to constitute an Ad Hoc Committee, it must be of limited duration, not have a regular meeting schedule and, most important, consist "solely" of 2 (or fewer) Council Members.

A good discussion appears in the League of California Cities Brown Act Manual: [https://www.cacities.org/Member-Engagement/Professional-Departments/City-Attorneys-Department/Publications/Open-Public-IV_-A-Guide-to-the-Ralph-M-Brown-Act-\(.aspx](https://www.cacities.org/Member-Engagement/Professional-Departments/City-Attorneys-Department/Publications/Open-Public-IV_-A-Guide-to-the-Ralph-M-Brown-Act-(.aspx)

I'll give you a quick call to follow-up.



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What is not a “legislative body” for purposes of the Brown Act? □

A temporary advisory committee composed solely of less than a quorum of the legislative body that serves a limited or single purpose, that is not perpetual, and that will be dissolved once its specific task is completed is not subject to the Brown Act. (California Government Code section 54952(b); see also *Freedom Newspapers, Inc. v. Orange County Employees Retirement System Board of Directors* (1993) 6 Cal.4th 821, 832.) Temporary committees are sometimes called ad hoc committees, a term not used in the Brown Act. Examples include an advisory committee composed of less than a quorum created to interview candidates for a vacant position or to meet with representatives of other entities to exchange information on a matter of concern to the agency, such as traffic congestion. (*Taxpayers for Livable Communities v. City of Malibu* (2005) 126 Cal.App.4th 1123, 1129.) □

Legislative bodies subject to Brown Act compliance are defined in Government Code Section 54952. In pertinent part, Government Code Section 54952(b), states:

(b) A commission, committee, board, or other body of a local agency, whether permanent or temporary, decision making or advisory, created by charter, ordinance, resolution, or formal action of a legislative body. However, advisory committees, composed solely of the members of the legislative body that are less than a quorum of the legislative body are not legislative bodies, except that standing committees of a legislative body, irrespective of their composition, which have a continuing subject matter jurisdiction, or a meeting schedule fixed by charter, ordinance, resolution, or formal action of a legislative body are legislative bodies for purposes of this chapter.

Groups advisory to a single decision-maker or appointed by staff are not covered. The Brown Act applies only to committees created by formal action of the legislative body and not to committees created by others. A committee advising a superintendent of schools would not be covered by the Brown Act. However, the same committee, if created by formal action of the school board, would be covered. (56 Ops.Cal.Atty.Gen. 14, 16-17 (1973).)

Agenda Item – Government to Government Meeting Policy

Date: July 14, 2020

Government to Government Meeting Policy

Reference: Government to Government (G2G)

1. G2G are meetings of less than a quorum of the City Council where no binding actions can be taken. An example of a G2G working group would consist of two Council Members and the City Manager.
2. The Agenda for upcoming G2G meetings will be provided to the Council in advance.
3. All topics discussed at a G2G meeting need to be reported out at the next City Council meeting. This creates more transparency for the Council and the citizens.
4. If any actions need to be taken stemming from discussions at a G2G meeting, those actions will be addressed at a City Council meeting.

Council Action:

- Adopt Government to Government (G2G) meeting policy
- Modify and Adopt G2G meeting policy
- Decline G2G meeting policy



DISCUSSION AGENDA ITEM 5

SUPPORTING DOCUMENTATION ATTACHED

5. Discussion/Decision to Direct Staff to Prepare Amendment to Section 3.20.100 of the Trinidad Municipal Code; Auditing Occupancy Tax Records of Trinidad Lodging Establishments.



Discussion to Direct Staff to:

Prepare Amendment to Section 3.20.100 of the Trinidad Municipal Code:

Auditing Occupancy Tax Records of Trinidad Lodging Establishments

Richard Clompus
Council Member
August 11, 2020



Trinidad

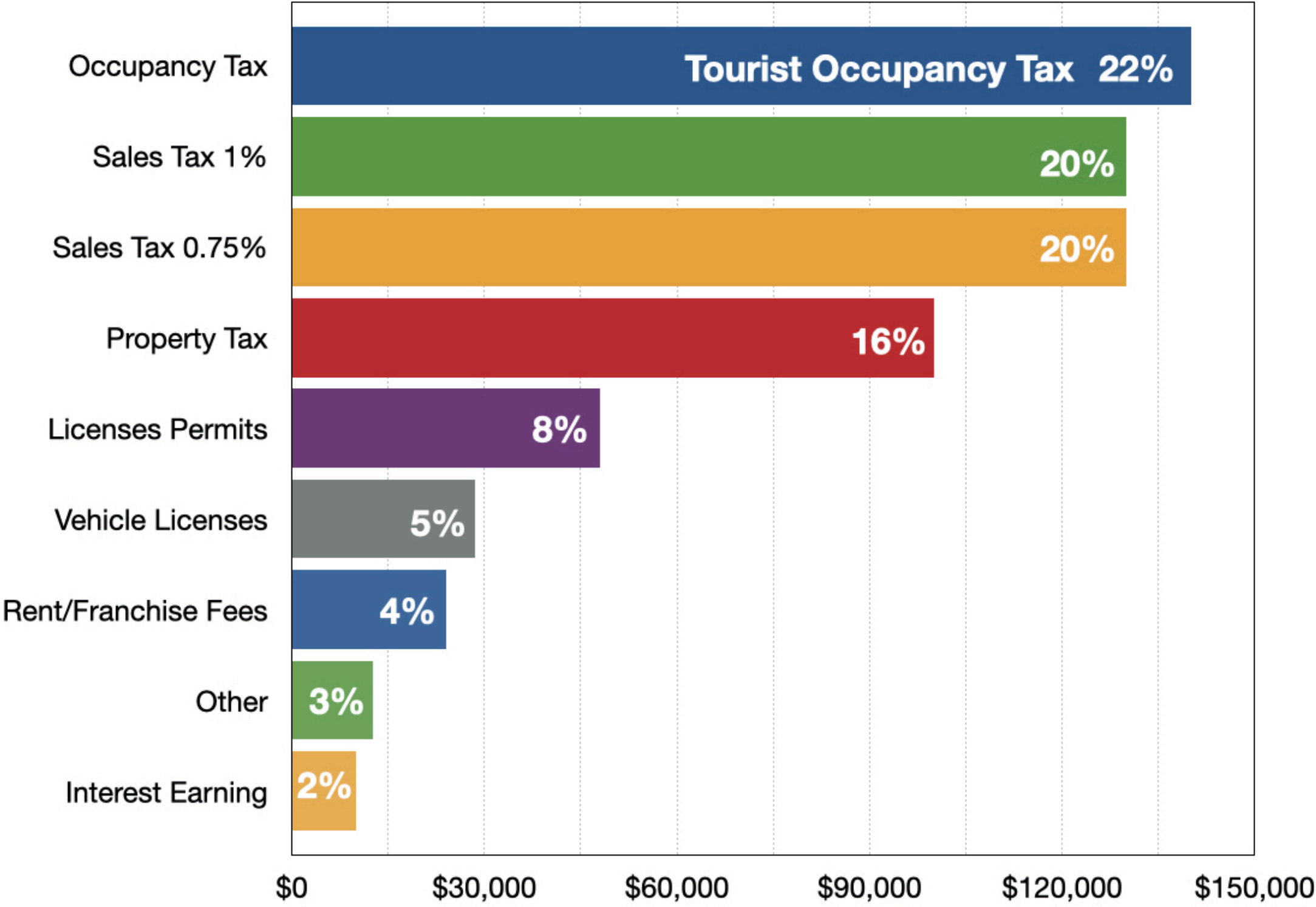
- One of California's smallest incorporated cities
- Approximately 1 square mile with about 350 residents
- The natural beauty of the area attracts thousands of visitors each year





General Fund Revenue Baseline

Model 2020-2021





TOT Ordinance Language

- It shall be the duty of every operator liable for the collection and payment to the city of any tax imposed by this chapter to keep and preserve, for a period of five years, all records as may be necessary to determine the amount of such tax as he may have been liable for the collection of and payment to the city, which records the **tax administrator shall have the right to inspect at all reasonable times. {Ord. 92-1 § 1,2/15/92}**



Audit History

There are no records of any audits performed by the city to review compliance of the TOT ordinance



State of California County Tax Collector Reference Manual for TOT

■ Section 13254: Audits

■ Purpose and Performance of the Audit

- Audits are necessary to determine whether operators are currently reporting TOT. The ordinance should allow for an audit of the operator's books and clearly define which county department will perform the audit. Even though the tax collector usually collects the TOT, it may be advisable to have the county operator or assessor perform the audit, as these departments employ audit staffs. No matter which department perform the audit, the ordinance should state that audit requests are at the tax collector's discretion.

■ When to Perform an Audit

- Audits may be performed at the following suggested intervals:
 - Any time the tax collector believes an operator is underreporting.
 - When there is a pending change in hotel ownership.
 - Any time the tax collector believes the business may be subject to the tax but has not registered.
 - At regular intervals, with the time between audits dictated by the number of hotels or short term rental units to be audited or staff available to audit.
 - Operators should be aware that they are subject to audit. This will help promote compliance and correct reporting.



Propose Language from the California County Tax Collector Reference Manual for Trinidad

■ Purpose and Performance of the Audit

- Audits are necessary to determine whether operators are accurately reporting TOT.
- No matter which city department may perform the audit, audit requests are at the tax collector's discretion.

■ When to Perform an Audit

- Audits may be performed at the following suggested intervals:
 - Any time the tax collector believes an operator is underreporting.
 - When there is a pending change in hotel ownership.
 - Any time the tax collector believes the business may be subject to the tax but has not registered.
 - At regular intervals, with the time between audits dictated by the number of hotels or short term rental units to be audited or staff available to audit.
 - Operators should be aware that they are subject to audit. This will help promote compliance and correct reporting.



DISCUSSION AGENDA ITEM 6

SUPPORTING DOCUMENTATION ATTACHED

6. November Election Update and Upcoming Deadlines

DISCUSSION AGENDA ITEM

Date: Tuesday, August 11, 2020

Item: November Election Update and Upcoming Deadlines

Background Info: The City's November 03, 2020 Election ballot will include the Sales Tax Continuation Measure, and Two (3) Councilmember seats.

The list of deadlines related to the Election is as follows:

- **August 07 – Deadline for Incumbents to file Nomination Packet**

This report was prepared prior to the filing deadline. The Clerk will announce candidates at the meeting.

- **August 12 – Deadline to file Arguments For/Against the Sales Tax Increase**

City Manager Naffah and Councilmember Grover are drafting the Argument For the Sales Tax Increase to be included in the voter information pamphlet.

- **August 24 – Deadline to file REBUTTALS to Arguments For/Against Sales Tax Increase.**

- **September 08 - Regular Council meeting**

Staff will present a mandatory updated Sales Tax Ordinance for adoption.

- **November 08 – Election Day**

Staff Recommendation: Review and file.

Attachments: None.